

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

JUN 24 2024
US DISTRICT COURT
WESTERN DISTRICT OF NC

UNITED STATES OF AMERICA) DOCKET NO. 3:24-cr-136-KDB
)
v.) BILL OF INFORMATION
)
PETER ANTHONY THOMAS) 26 U.S.C. § 7202
)

)

THE UNITED STATES ATTORNEY CHARGES:

At the specified times and at all relevant times:

Introductory Allegations

1. PETER ANTHONY THOMAS was a resident of Charlotte, North Carolina and Miami, Florida. He was the owner of Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, which operated as sports-themed bar/restaurant/lounges in Charlotte, North Carolina. THOMAS also owned several other bars, restaurants, and lounges in Florida and Maryland, including Bar One Miami Beach LLC and Bar One Baltimore LLC.

2. Between 2017 and 2022, THOMAS caused Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, to collect more than \$640,000 in trust fund taxes from the wages of their employees, but THOMAS did not pay over these taxes to the Internal Revenue Service (“IRS”). In addition, between 2021 and 2023, THOMAS caused Bar One Miami Beach LLC and Bar One Baltimore to collect more than \$1.1 million in trust fund taxes from the wages of their employees, but THOMAS did not pay over these taxes to the IRS. In total, between 2017 and 2023, THOMAS caused Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, PT Media, LLC, Bar One Miami Beach LLC, and Bar One Baltimore to fail to pay over more than \$2.5 million in employment taxes, including more than \$1,740,000 in trust fund taxes from the wages of their employees.

3. Instead of paying the trust fund taxes that were due on behalf of Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, THOMAS used the trust fund taxes for other purposes, including cash withdrawals, travel, real estate purchases, and retail purchases. THOMAS also caused more than \$2.9 million to be transferred between Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, PT Media, LLC, Bar One Miami Beach, LLC, and Bar One Baltimore, LLC.

4. Through Club One CLT, LLC, THOMAS operated ClubONE, a nightclub and bar located at 950 North Carolina Music Factory Boulevard, Charlotte, North Carolina. THOMAS made all the business decisions for ClubONE. Club One CLT, LLC was incorporated with the North Carolina Secretary of State (“NCSOS”) on or about December 14, 2015, with THOMAS

identified as the Registered Agent. Club One CLT, LLC was administratively dissolved by the NCSOS on or about February 2, 2017, for failing to file its 2016 annual report. ClubONE was in operation until approximately September 2019.

5. Club One CLT, LLC failed to file Forms 941 or pay over employment taxes for all four quarters of 2017. As a result, in or about 2018, the IRS assessed employment taxes and penalties for all four quarters of 2017.

6. THOMAS was the owner of Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, which in turn, operated sports One Charlotte, also known as Sports One Bar and Lounge (“Sports One Bar and Lounge”), a bar, restaurant, and lounge located at 521 North College Street, Charlotte, North Carolina. THOMAS made all the business decisions for Sports One Bar and Lounge. Sports One Bar and Lounge was in operation until approximately Fall of 2022.

7. Sports ONE, Inc. was incorporated with the NCSOS on or about April 10, 2013, with THOMAS identified as the Chief Executive Officer (“CEO”), “Incorporator,” and “Organizer/Managing Member.” Sports ONE, Inc. was administratively dissolved by the NCSOS on or about June 24, 2019, for failing to file its 2018 annual report.

8. Sports ONE, Inc. failed to file Forms 941 or pay over employment taxes for all four quarters of 2017. As a result, in or about 2018, the IRS assessed employment taxes and penalties for all four quarters of 2017.

9. Sports ONE CLT LLC was incorporated with the NCSOS on or about March 17, 2014, with THOMAS identified as an Organizer, owner, and managing member. Sports ONE CLT LLC was administratively dissolved by the NCSOS on or about February 28, 2018, for failing to file its 2017 annual report.

10. PT Media, LLC was incorporated with the NCSOS on or about August 23, 2019. E.T. and T.B. were identified as the two organizers. PT Media was administratively dissolved by the NCSOS on or about April 27, 2023, for failing to file its 2022 annual report.

11. THOMAS exercised control over Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC’s business and financial affairs by, among other acts, having signature authority on, and control over, bank accounts, deciding which bills were paid, hiring and firing employees, negotiating contracts, and signing tax returns. THOMAS was a responsible person for collecting trust fund taxes and accounting for employment taxes by filing Forms 941 with the IRS and paying over to the IRS the employment taxes for Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC’s employees.

Employment Tax Withholding

12. The IRS was an agency of the United States Department of Treasury responsible for administering the tax laws of the United States including the ascertainment, computation, assessment, and collection of income taxes and employment taxes.

13. Pursuant to the Internal Revenue Code and associated statutes and regulations, employers were required to withhold amounts from their employees' gross pay including Federal Insurance Contribution Act ("FICA") taxes, which represented Social Security and Medicare taxes, and federal income taxes (collectively "trust fund taxes."). Employers held the withheld amounts of trust fund taxes in trust until paid over to the IRS. Employers were required to remit these withheld trust fund amounts to the IRS on a quarterly basis, no later than the last day of month following the end of the quarter.

14. In addition to the trust fund taxes that had to be withheld from pay, employers were separately required to make contributions under FICA for Social Security and Medicare in amounts matching the amounts withheld from their employees' pay for those purposes. Such employer contributions were likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter. Collectively, these five components required to be remitted quarterly were commonly referred to as "employment taxes," made up of the trust fund taxes withheld (individual income, Social Security and Medicare taxes) and the matching amounts contributed by the employer.

15. Employers were required to file, one month after the conclusion of the calendar quarter, an Employer's Quarterly Federal Tax Return, Form 941 ("Form 941"), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

16. To ensure remittance by employers of employment taxes following the end of each quarter, the IRS has statutory authority to act in case of delinquency, including the legal power to levy employers' bank accounts and lien assets to satisfy the obligation to pay over amounts due for employment taxes.

17. A person was responsible for collecting, accounting for, and paying over the employment taxes if he had the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact. More than one person may be considered a "responsible person" for the purpose of collecting, accounting for, and paying over employment taxes, including trust fund amounts and employers' matching amounts.

COUNT ONE
26 U.S.C. § 7202
(Failure to Pay Over Trust Fund Taxes)

18. The United States Attorney realleges and incorporates by reference herein, all of the allegations contained in paragraphs 1 through 17 of the Bill of Information, and further alleges that:

19. THOMAS was a person required to collect, account for on quarterly Forms 941, and pay over to the Internal Revenue Service on behalf of PT Media, LLC, the trust fund taxes imposed on its employees by the Internal Revenue Code.

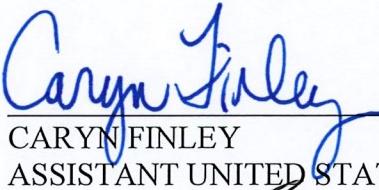
20. On or about July 31, 2021, in the Western District of North Carolina and elsewhere, the defendant,

PETER ANTHONY THOMAS,

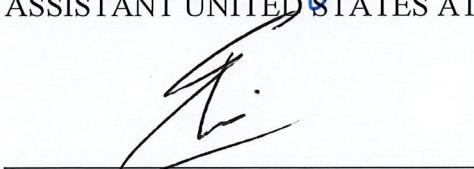
did willfully fail to pay over to the IRS the trust fund taxes due and owing to the IRS on behalf of the employees of PT Media, LLC for the quarter ending June 30, 2021.

All in violation of Title 26, United States Code, Section 7202.

DENA J. KING
UNITED STATES ATTORNEY



CARYN FINLEY
ASSISTANT UNITED STATES ATTORNEY



ERIC FRICK
SPECIAL ASSISTANT UNITED STATES ATTORNEY